



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

May 22, 2006

The Honorable Tom Horne
Superintendent of Public Instruction
Arizona Department of Education
Executive Officer
Arizona State Board of Education
1535 West Jefferson Street
Phoenix, AZ 85007

Subject: Red Mesa Unified School District No. 27

Dear Mr. Horne:

This letter is to inform you that we have not received Red Mesa Unified School District's audit reports and Uniform System of Financial Records Compliance Questionnaire for the year ended June 30, 2005, which were due by March 31, 2006.

In addition, the District is currently in noncompliance for nonsubmission of its audit reports and questionnaire for the year ended June 30, 2004, and for internal control deficiencies based on its audit reports and questionnaire for the year ended June 30, 2003.

If you have questions concerning this matter, please call Magdalene Haggerty, Accounting Services Director, or Gregg Rickert, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debra K. Davenport
Auditor General

DKD/MH/gr

cc: Governing Board

Mr. William Bean, Superintendent

Red Mesa Unified School District No. 27

The Honorable Pauline M. Begay, Apache County School Superintendent

Mr. Vince Yanez, Executive Director

Arizona State Board of Education

Ms. Vicki G. Salazar, Associate Superintendent of Financial Services

Arizona Department of Education